

**AGREEMENT BETWEEN  
THE GOVERNMENT OF THE UNITED STATES OF AMERICA  
AND  
THE GOVERNMENT OF THE REPUBLIC OF PERU  
REGARDING MUTUAL ASSISTANCE BETWEEN THEIR  
CUSTOMS ADMINISTRATIONS**

The Government of the United States of America and the Government of the Republic of Peru, hereinafter referred to as "the Parties" through their Customs Administrations;

CONSIDERING that offenses against the customs laws are prejudicial to the economic, fiscal, and commercial interests of their respective countries;

CONSIDERING the importance of assuring the accurate assessment of customs duties and other taxes;

RECOGNIZING the need for international cooperation in matters related to the administration, application, and enforcement of the customs laws of their respective countries;

HAVING REGARD to the international conventions containing prohibitions, restrictions, and special measures of control with respect to specific goods; and

CONVINCED that action against customs offenses can be made more effective by cooperation between their Customs Administrations;

HAVE AGREED as follows:

ARTICLE I  
DEFINITIONS

For the purpose of the present Agreement:

1. The term "Customs Administration" means, in the United States of America, Customs and Border Protection, Department of Homeland Security, and in the Republic of Peru, the Superintendencia Nacional de Administración Tributaria (*National Tax Authority*).
2. The term "customs laws" means the laws and regulations enforced by the Customs Administrations concerning the import, export, and transit or circulation of goods and associated customs duties, charges, and other taxes or prohibitions, restrictions, and similar controls regarding the movement of controlled items across national boundaries, as well as in the matter of incentive tax treatment of exports.
3. The term "information" means data in any form, including documents, records, reports, or certified or authenticated copies thereof.
4. The term "offense" means any civil or criminal violation or attempted violation of the customs laws.
5. The term "person" means any natural or legal person, including, but not limited to, societies, corporations, trust funds, associations, successors, or another legal entity.
6. The term "property" means assets of any kind, whether corporeal or incorporeal, tangible or intangible, movable or immovable, and the legal instruments evidencing title to or an interest in such assets.

7. The term "provisional measures," including "seizure" or "freezing" means:
  - a. temporarily prohibiting the conversion, disposition, movement, or transfer of property, or
  - b. temporarily assuming custody or control of property on the basis of an order issued by a court or competent authority, or other means.
8. The term "forfeiture" means the permanent deprivation of property by order of a court or other competent authority and includes confiscation where applicable.
9. The term "requesting Customs Administration" means the Customs Administration that requests assistance.
10. The term "requested Customs Administration" means the Customs Administration from which assistance is requested.

ARTICLE II  
SCOPE OF THE AGREEMENT

1. The Parties, through their Customs Administrations, shall assist each other, in accordance with the provisions of this Agreement, in the prevention, investigation, and repression of any offense.
2. Each Customs Administration shall execute requests for assistance made pursuant to this Agreement, subject to the limitations of its domestic law and regulations, and the limits of its competence and available resources.
3. This Agreement is intended solely for mutual assistance between the Parties; the provisions of this Agreement shall not create or confer any rights upon any private person, including the right to obtain, suppress, or exclude any evidence, or to impede the execution of a request.
4. This Agreement is intended to enhance and supplement mutual assistance practices in effect between the Parties. Nothing in this Agreement may be interpreted or construed in a manner that would restrict agreements and practices related to mutual assistance and cooperation in effect between the Parties.

### ARTICLE III

#### SCOPE OF GENERAL ASSISTANCE

1. Upon request, the requested Customs Administration shall assist the requesting Customs Administration by providing information in order to ensure the enforcement of customs laws and the accurate assessment of customs duties and other taxes by the Customs Administrations.
2. Upon request or upon its own initiative, each Customs Administration may provide to the other Customs Administration assistance in the form of information that includes, but is not limited to, information concerning:
  - a. Methods and techniques related to passengers and cargo procedures;
  - b. Best practices of enforcement aids and techniques;
  - c. Enforcement actions that might be useful to suppress offenses and, in particular, the special means of combating them; and
  - d. New methods used in committing offenses.
3. The Customs Administrations shall cooperate in:
  - a. Establishing and maintaining channels of communication to facilitate the secure and rapid exchange of information;
  - b. Facilitating successful coordination;
  - c. The consideration and testing of new equipment or procedures; and
  - d. Any other general administrative matter that may, from time to time, require their joint action.

#### ARTICLE IV

##### SCOPE OF SPECIFIC ASSISTANCE

1. Upon request, the Customs Administrations shall inform each other whether goods exported from the territory of one Party have been lawfully imported into the territory of the other Party. If requested, the information shall contain the customs procedure used for clearing the goods.
2. Upon request, a Customs Administration shall exercise, to the extent of its ability and within the limits of its resources, special surveillance of :
  - a. Persons whom the requesting Party know or suspect to have committed a customs offense, particularly those moving in and out of its territory;
  - b. Goods either in transit or in storage identified by the requesting Party as giving rise to suspected illicit traffic toward or through its territory;
  - c. Means of transport suspected of being used in the commission of offenses within the territory of the requesting Party;
  - d. Methods and sources of payment for goods presumed to have been involved in the commission of an offense; and
  - e. Verification of the existence of suppliers mentioned by a suspected person through customs proceedings.
3. Upon request, the Customs Administrations shall provide to each other information regarding activities that may result in offenses within the territory of the other Party. In situations that could involve substantial damage to the economy, public health, public security, or similar vital interest of the other Party, the Customs Administrations, whenever possible, shall provide such information without being requested to do so. Nothing in this Agreement otherwise prevents the Customs

Administrations from providing on their own initiative information regarding activities that may result in offenses within the territory of the other Party.

4. The Parties may provide assistance through the use of provisional measures and forfeiture, and in the proceedings involving property subject to provisional measures or forfeiture.
5. The Parties may, consistent with this Agreement and with other agreements between them pertaining to the sharing and disposition of forfeited assets:
  - a. Dispose of property, proceeds and instrumentalities forfeited as a result of assistance provided under this Agreement, in accordance with the domestic law of the Party in control of the property, proceeds and instrumentalities.
  - b. To the extent permitted by their respective domestic laws, and without regard to the requirement of reciprocity, transfer forfeited property, proceeds or instrumentalities, or the proceeds of their sale, to the other Party upon such terms as may be agreed.

ARTICLE V  
FILES AND DOCUMENTS

1. Upon request, the Customs Administrations shall provide information related to transportation and shipment of goods showing value, quantity, origin, destination, and disposition of those goods.
2. The requesting Customs Administration may request originals of files, documents, and other materials only where copies would be unsatisfactory. Upon request, the requested Administration shall provide properly certified copies of such files, documents, and other materials.
3. Unless the requesting Customs Administration specifically requests originals or copies in paper form, the requested Customs Administration may transmit computer-based information in any form. At the same time that computer-based information is provided, the requested Customs Administration shall also supply all information relevant for interpreting or using computer-based information.
4. If the requested Customs Administration agrees, officials designated by the requesting Customs Administration may examine, in the offices of the requested Customs Administration, the information relevant to an offense or alleged offense, and make copies or extract information from the information provided.
5. Originals of the files, documents, and other materials that have been transmitted shall be returned at the earliest opportunity; any rights of the requested Party, or of third parties relating to the requested Party, shall remain unaffected.



ARTICLE VI

WITNESSES

1. Upon the request of a Customs Administration, in accordance with appropriate procedures, the requested Customs Administration may authorize its employees to appear as witnesses in judicial or administrative proceedings in the territory of the requesting Party, and to produce relevant files, documents, or other materials, or certified copies thereof.
2. Where a customs official requested to appear as a witness is entitled to diplomatic or consular immunity, the requested Party may agree to a waiver of immunity under such conditions as it determines to be appropriate.

ARTICLE VII  
COMMUNICATION OF REQUESTS

1. Requests pursuant to this Agreement shall be made in writing directly between officials designated by the Heads of their respective Customs Administrations and sent by courier, mail or fax. Information deemed useful for the execution of requests shall accompany the request. In urgent situations, oral requests by officials designated by the Heads of their respective Customs Administrations may be made and accepted, but shall be promptly confirmed in writing as expeditiously as possible, and no later than 10 days from the date of the oral request.
2. Any type of request made pursuant to this Agreement shall include:
  - a. The name of the authority making the request;
  - b. The nature of the matter or proceedings;
  - c. A brief statement of the facts and offenses involved;
  - d. The reason for the request; and
  - e. The names and addresses of the parties involved in the matter or proceeding, if known.

ARTICLE VIII  
EXECUTION OF REQUESTS

1. The requested Customs Administration shall take all reasonable measures to execute a request and shall endeavor to secure any official measure necessary for that purpose.
2. If the requested Customs Administration is not the appropriate agency to execute a request, it shall promptly transmit the request to the appropriate agency and so advise the requesting Customs Administration.
3. The requested Customs Administration shall conduct, to the fullest extent possible, or permit the requesting Customs Administration to conduct such inspections, verifications, examinations or other investigative steps, including the questioning of experts and witnesses, and persons suspected of having committed an offense, as are necessary to execute a request.
4. Upon request, the requesting Customs Administration shall be advised of the time and the place of the action to be taken in the execution of a request.
5. Upon request, the requested Party shall authorize, to the fullest extent possible, the presence of officials of the requesting Party in the territory of the requested Party to assist in the execution of a request.
6. The requested Customs Administration shall comply with a request that a certain procedure be followed to the extent that such procedure is not prohibited by the domestic law of the requested Party.

ARTICLE IX  
LIMITATIONS OF USE

1. Information obtained under this Agreement shall be granted the same degree of confidentiality that the receiving Party applies to similar information in its custody.
2. Information obtained under this Agreement may only be used or disclosed for the purposes specified in this Agreement, including its use by the receiving Party in any proceeding. Such information may only be used or disclosed for other purposes or by other authorities of the receiving Party if the supplying Customs Administration has expressly approved such use or disclosure in writing.
3. Information received by either Party shall, upon request of the supplying Party, be treated as confidential. The reasons for such a request shall be stated.
4. This Article shall not preclude the use or disclosure of information, to the extent that the Constitution or laws of the receiving Party compel it to do so in connection with a criminal prosecution. The receiving Party shall give advance notice of any such proposed disclosure to the supplying Party.
5. Information made public in the territory of the receiving Party under paragraphs 2 and 4 of this Article may be used for any purpose.

ARTICLE X  
EXEMPTIONS

1. When the requested Party determines that granting assistance would infringe upon its sovereignty, security, public policy, or other substantive national interest, or would be inconsistent with its domestic laws and regulations, including any legal requirement regarding limitations on use or confidentiality, it may refuse or withhold the assistance, or may grant it subject to the satisfaction of certain requirements or conditions.
2. If the requesting Customs Administration would be unable to comply if a similar request were made by the requested Customs Administration, the requesting Customs Administration shall draw attention to that fact in its request. Compliance with such a request shall be at the discretion of the requested Customs Administration.
3. The requested Customs Administration may postpone the assistance upon the basis that rendering it interferes with an ongoing investigation, prosecution, or administrative or judicial proceeding. In such instance, the requested Customs Administration shall consult with the requesting Customs Administration to determine if assistance can be given subject to the terms or conditions as may be required by the requested Customs Administration.
4. In the event that a request cannot be complied with, the requesting Customs Administration shall be promptly notified and provided with a statement of the reasons for postponement or denial of the request. Circumstances that might be of importance for the further pursuit of the matter shall also be provided to the requesting Customs Administration.

ARTICLE XI

COSTS

1. The Requested Party shall normally pay all costs related to the execution of the request, with the exception of expenses for experts, witnesses, and costs associated with translation, interpretation, and transcription.
2. If during the execution of a request it becomes obvious that its process and completion will entail expenses of an extraordinary nature, the Customs Administrations shall consult each other to determine the terms and conditions under which execution may continue.

ARTICLE XII  
IMPLEMENTATION OF THE AGREEMENT

1. Customs and Border Protection, Department of Homeland Security of the United States of America and the Superintendencia Nacional de Administración Tributaria (National Tax Authority), shall:
  - a. Communicate directly for the purpose of dealing with matters arising out of this Agreement;
  - b. After consultation, issue any administrative directives necessary for the implementation of this Agreement; and
  - c. Endeavor by mutual accord to resolve problems or questions arising from the interpretation or application of the Agreement.
2. Conflicts for which no solutions can be found will be settled by diplomatic means.
3. The Customs Administrations of the Parties agree to meet periodically, as necessary, at the request of either Party, in order to review the implementation of this Agreement.

ARTICLE XIII  
APPLICATION

This Agreement shall be applicable to the Customs territories of both Parties, as defined in their domestic legal and administrative provisions.

ARTICLE XIV

ENTRY INTO FORCE AND TERMINATION

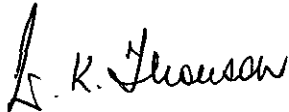
1. This Agreement shall enter into force on signature.
2. Either Party may terminate this Agreement at any time by notification through diplomatic channels. The termination shall take effect three (3) months from the date of notification of termination to the other Party. Ongoing proceedings at the time of termination shall nonetheless be completed in accordance with the provisions of this Agreement.
3. This Agreement may be amended at any time by mutual written agreement.



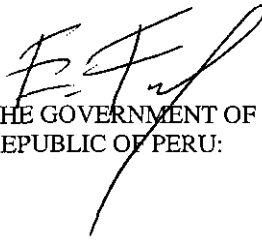
IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE, in duplicate, at Washington on this first day of March 2006, in the English and Spanish languages, both texts being equally authentic.

FOR THE GOVERNMENT OF  
THE UNITED STATES OF AMERICA:

L. K. Johnson

FOR THE GOVERNMENT OF  
THE REPUBLIC OF PERU:

E. F. [unclear]